



2013 Arizona ATS Test

Test: 400-00-7514

Form: 140PY

Description: Part Year Resident, MFJ, 1 Blind, 3 Dependents, Refund & Extension

Forms used

Form 140PY (resident of AZ and NC), Schedule A(PYN)

Other

Refund to: Aid to Education Fund

AZ Residency: 7/1/2013-12/31/2013

Taxpayers' Daytime Phone Number: (520) 349-5960

Taxpayers' Home Phone Number: (520) 524-4838

Income Information

	<u>Total</u>	<u>Arizona</u>
Wages from two W-2 Forms	62,840	32,000
Federal AGI	62,840	

Deductions and Adjustments

	<u>Total</u>	<u>Arizona</u>
Medical and Dental Paid while an AZ Resident		3,800
Taxes Incurred and Paid while an AZ Resident		2,196
Home Mortgage Interest Paid while an AZ Resident		5,700
Gifts to Charity Paid while an AZ Resident		400
Medical and Dental Paid while a Nonresident but Partially Allowable as an AZ deduction		1,562
Federal Schedule A Total (Standard Deduction)	12,500	

Arizona Form 140PY Part-Year Resident Personal Income Tax Return

FOR CALENDAR YEAR

2013

OR FISCAL YEAR BEGINNING MM/DD/YYYY AND ENDING MM/DD/YYYY **66**

82F ☒ **Check box 82F if filing under extension**

Your First Name and Middle Initial 1 THOMAS D		Last Name PARTYGUY	Enter your SSN(s) Your Social Security No. 400 00 7514 Spouse's Social Security No. 400 00 7568
Spouse's First Name and Middle Initial (if box 4 or 6 checked) 1 MARY B		Last Name PARTYGUY	
Current Home Address - number and street, rural route 2 923 HOPE ST		Apt. No.	Daytime Phone (with area code) 94 (520) 349-5960

City, Town or Post Office DOUGLAS	State AZ	ZIP Code 85607	Last Names Used in Prior Year(s)
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FILING STATUS 4 <input checked="" type="checkbox"/> Married filing joint return 5 <input type="checkbox"/> Head of household - Enter name of qualifying child or dependent on next line: 6 <input type="checkbox"/> Married filing separate return. Enter spouse's name and Social Security No. above. 7 <input type="checkbox"/> Single ↓ Enter the number claimed. Do not put a check mark.	REVENUE USE ONLY. DO NOT MARK IN THIS AREA.	
	88	
	8 <input type="checkbox"/> Age 65 or over (you and/or spouse)	81 PM
	9 <input type="checkbox"/> Blind (you and/or spouse)	80 RCVD
	10 <input type="checkbox"/> Dependents. From page 2, line A2 - do not include self or spouse.	
	11 <input type="checkbox"/> Qualifying parents and grandparents from page 2, line A5.	

12-13 Residency Status (check one): **12** ☒ Part-Year Resident Other than Active Military **13** ☐ Part-Year Resident Active Military

14 Federal adjusted gross income (from your federal return)	14 62,840 00	
15 Arizona income (from page 2, line B19)	15 32,000 00	
16 Additions to income (from page 2, line C24)	16 00	
17 Subtotal: Add lines 15 and 16 and enter the total	17 32,000 00	
18 Subtractions from income (from page 2, line D36)	18 4,276 00	
19 AZ capital gain or (loss): 19A 00. Net long-term capital gain subtraction (from page 2, line E40)	19 00	
20 Arizona adjusted gross income. Subtract lines 18 and 19 from line 17, and enter the difference	20 27,724 00	
21 Deductions: Check box and enter amount. See instructions 21I <input checked="" type="checkbox"/> ITEMIZED 21S <input type="checkbox"/> STANDARD	21 12,715 00	
22 Personal exemptions. See instructions	22 3,207 00	
23 Arizona taxable income: Subtract lines 21 and 22 from line 20. If less than zero, enter zero	23 11,802 00	
24 Compute the tax using Tax Table X or Y	24 306 00	
25 Tax from recapture of credits from Arizona Form 301, Part II, line 36	25 00	
26 Subtotal of tax: Add lines 24 and 25	26 306 00	
27 Family income tax credit from worksheet in the instructions	27 00	
28 Credits from Arizona Form 301, Part II, line 69, or Forms 310, 321, 322 and 323, if Form 301 is not required	28 00	
29 Credit type: Enter form number of each credit claimed 29 3 3 3 3		
30 Balance of tax: Subtract lines 27 and 28 from line 26. If the sum of lines 27 and 28 is more than line 26, enter zero	30 306 00	
31 Arizona income tax withheld during 2013	31 796 00	
32 Arizona estimated tax payments for 2013	32 00	
33 2013 Arizona extension payment (Form 204)	33 00	
34 Increased Excise Tax Credit: From worksheet in the instructions	34 00	
35 Other refundable credits: Check the box(es); enter the amount 351 <input type="checkbox"/> 308-I 352 <input type="checkbox"/> 342 353 <input type="checkbox"/> 349 354 <input type="checkbox"/> 350	35 00	
36 Total payments/refundable credits: Add lines 31 through 35	36 796 00	
37 TAX DUE: If line 30 is larger than line 36, subtract line 36 from line 30, and enter amount of tax due. Skip lines 38, 39 and 40	37 00	
38 OVERPAYMENT: If line 36 is larger than line 30, subtract line 30 from line 36, and enter amount of overpayment	38 490 00	
39 Amount of line 38 to be applied to 2014 estimated tax	39 00	
40 Balance of overpayment: Subtract line 39 from line 38	40 00	

41 - 50 Voluntary Gifts to:		Solutions Teams Assigned To Schools .. 41 00		Arizona Wildlife		42 00
Child Abuse Prevention	43 00	Domestic Violence Shelter	44 00	Political Gift	45 00	
National Guard Relief Fund	46 00	Neighbors Helping Neighbors	47 00	Special Olympics	48 00	
Veterans' Donations Fund	49 00	I Didn't Pay Enough Fund	50 00			

51 Voluntary Political Gift (check only one): 511 <input type="checkbox"/> Americans Elect 512 <input type="checkbox"/> Democratic 513 <input type="checkbox"/> Green 514 <input type="checkbox"/> Libertarian 515 <input type="checkbox"/> Republican	
52 Estimated payment penalty; MSA penalty, and AZ Long-Term Health Care Savings Account (AZLTHSA) penalty	52 00
53 531 <input type="checkbox"/> Annualized/Other 532 <input type="checkbox"/> Farmer or Fisherman 533 <input type="checkbox"/> Form 221 attached 534 <input type="checkbox"/> MSA Penalty 535 <input type="checkbox"/> AZLTHSA Penalty	
54 Total of lines 41 through 50 and 52	54 00
55 REFUND: Subtract line 54 from line 40. If less than zero, enter amount owed on line 56	55 490 00
Direct Deposit of Refund: Check box 55A if your deposit will be ultimately placed in a foreign account; see instructions 55A <input type="checkbox"/>	
ROUTING NUMBER 98 ACCOUNT NUMBER C <input type="checkbox"/> Checking or S <input type="checkbox"/> Savings	
56 AMOUNT OWED: Add lines 37 and 54. Make check payable to Arizona Department of Revenue; include SSN on payment....	56 00

ONE STAPLE. NO TAPE.

Place any required federal and AZ schedules or other documents after Form 140PY page 2; staple to upper left corner.

Your Name (as shown on page 1)	THOMAS D PARTYGUY	Your Social Security No.	400-00-7514
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PART A: Dependents	A1 List children and other dependents (not yourself or spouse). If more space is needed, attach a separate sheet.					
	FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	LIVED IN YOUR HOME IN 2013		
	JEFFREY PARTYGUY	400-55-7566	SON	No. of Months: 12		
	SAMUEL PARTYGUY	400-55-7567	SON	No. of Months: 12		
PART B: Arizona Percent of Total Income	A2 Enter total number of persons listed in A1 here and on the front of this form, box 10; also complete Part D below	A2	3			
	A3 a Enter the names of the dependents listed above who do not qualify as your dependent on your federal return:					
	b Enter the dependents listed above who were not claimed on your federal return due to education credits:					
	A4 List qualifying parents and grandparents. See instructions.					
PART C: Additions	FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	LIVED IN YOUR HOME IN 2013		
				No. of Months:		
	A5 Enter total number of persons listed in A4 here and on the front of this form, box 11.....	A5				
PART D: Subtractions from Income	B6 Dates of Arizona residency: From 07012013 to 12312013 List other state(s) of residency: CO	2013 FEDERAL Amount from Federal Return		2013 ARIZONA Amount Only		
	B7 Wages, salaries, tips, etc.	B7	62,840	00	32,000	00
	B8 Interest.....	B8		00		00
	B9 Dividends.....	B9		00		00
	B10 Arizona income tax refunds.....	B10		00		00
	B11 Alimony received.....	B11		00		00
	B12 Business income (or loss) from federal Schedule C.....	B12		00		00
	B13 Gains (or losses) from federal Schedule D.....	B13		00		00
	B14 Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E.	B14		00		00
	B15 Other income reported on your federal return.....	B15		00		00
	B16 Total income: Add lines B7 through B15.....	B16	62,840	00	32,000	00
	B17 Federal adjustments. Attach your own schedule.....	B17		00		00
PART E: Cap Gain Subtr	B18 Federal adjusted gross income: Subtract line B17 from line B16 in the FEDERAL column.....	B18	62,840	00		
	B19 Arizona income: Subtract line B17 from line B16 in the ARIZONA column. Enter here and on the front of this form, line 15.....	B19			32,000	00
	B20 Arizona percentage: Divide line B19 by line B18, and enter the result (not over 100%).....	B20			50.9	%
	C21 Reserved.....	C21				
PART F: Please Sign Here	C22 Total depreciation included in Arizona gross income.....	C22				00
	C23 Other additions to income: See instructions and attach your own schedule.....	C23				00
	C24 Total: Add lines C21 through C23. Enter here and on the front of this form on line 16.....	C24				00
	D25 Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100.....	D25				00
	D26 Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500.....	D26	1,500	00		
	D27 Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300.....	D27	6,900	00		
	D28 Exemption: Qualifying parents and grandparents. Multiply the number in box 11, page 1, by \$10,000.....	D28		00		
	D29 Total exemptions: Add lines D25 through D28.....	D29	8,400	00		
	D30 Multiply line D29 by the percentage on line B20, and enter the result.....	D30			4,276	00
	D31 Interest on U.S. obligations such as U.S. savings bonds and treasury bills included in the ARIZONA column.....	D31				00
	D32 Arizona state lottery winnings included on line B15 in the ARIZONA column (up to \$5,000 only).....	D32				00
	D33 U.S. Social Security or Railroad Retirement Act benefits included in your ARIZONA income.....	D33				00
PART G: Declaration	D34 Adjustment for I.R.C. §179 expense not allowed.....	D34				00
	D35 Other subtractions from income: See instructions and attach your own schedule.....	D35				00
	D36 Total: Add lines D30 through D35. Enter here and on the front of this form, line 18.....	D36			4,276	00
	E37 Total net short-term capital gain (or loss) included on line B13, Arizona Column.....	E37				00
PART H: Declaration	E38 Total net long-term capital gain (or loss). Enter the amount from your capital gain worksheet, line 12, column (c)...	E38				00
	E39 Net long-term capital gain from assets acquired after December 31, 2011 (from your capital gain worksheet, line 12, column (e)) ...	E39				00
	E40 Multiply line E39 by 10% (.10). Enter here and on page 1, line 19.....	E40				00

PLEASE SIGN HERE	I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	YOUR SIGNATURE		DATE	OCCUPATION
	SPOUSE'S SIGNATURE		DATE	SPOUSE'S OCCUPATION
	PAID PREPARER'S SIGNATURE		DATE	FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)
	PAID PREPARER'S STREET ADDRESS		PAID PREPARER'S TIN	
	PAID PREPARER'S CITY STATE ZIP CODE		() PAID PREPARER'S PHONE NO.	

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ, 85072-2016.
If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ, 85072-2138.

Itemized DeductionsFor Part-Year Residents Who Also Had Arizona Source Income
During the Period of the Year While a Nonresident**2013****Attach to your return.**

Your Name as shown on Form 140PY THOMAS D PARTYGUY	Your Social Security Number 400-00-7514
Spouse's Name as shown on Form 140PY MARY B PARTYGUY	Spouse's Social Security Number 400-00-7568

Part I: Itemized Deductions for the Period of the Year While an Arizona Resident Plus Arizona Source Itemized Deductions for the Period While a Nonresident**Medical and Dental Expenses • Taxes • Interest Expense • Gifts to Charity**

1 Medical and dental expenses incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	1	3,800	00
2 Taxes allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such taxes from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	2	2,196	00
3 Interest expense: See instructions.....	3	5,700	00
4 Gifts to charity allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such gifts from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	4	400	00

Casualty and Theft Losses

5 Casualty loss(es) allowable on federal Form 1040, Schedule A, after applying the 10% federal adjusted gross income limitation and the \$100 per loss floor.....	5		00
6 Casualty loss(es) allowable on federal Form 4684 before applying the 10% federal adjusted gross income limitation and the \$100 per loss floor.....	6		00
7 Amount of loss on line 6 incurred while you were an Arizona resident plus the amount of loss from Arizona sources on line 6 that you incurred during the part of the year while an Arizona nonresident.....	7		00
8 Divide line 7 by line 6, and enter the percentage.....	8	%	
9 Multiply line 5 by the percentage on line 8.....	9		00

Job Expenses and Other Miscellaneous Expenses

10 Miscellaneous expenses subject to the 2% federal adjusted gross income limitation allowable on federal Form 1040, Schedule A, before applying the limitation.....	10		00
11 Amount on line 10 that you incurred and paid while an Arizona resident plus the amount on line 10 from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	11		00
12 Divide line 11 by line 10, and enter the percentage.....	12	%	
13 Miscellaneous deductions subject to the 2% federal adjusted gross income limit allowable on federal Form 1040, Schedule A, after applying the limitation.....	13		00
14 Multiply line 13 by the percentage on line 12.....	14		00
15 Other miscellaneous expenses allowable on federal Form 1040, Schedule A, not subject to the 2% federal adjusted gross income limitation that you incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	15		00
Skip lines 16 through 20 if not deducting gambling losses.			
16 Wagering losses included on line 15.....	16		00
17 Total gambling winnings included in your Arizona gross income.....	17		00
18 Arizona lottery subtraction from Form 140PY, page 2, line D32.....	18		00
19 Maximum allowable gambling loss deduction: Subtract line 18 from line 17.....	19		00
20 If line 19 is less than line 16, subtract line 19 from line 16; otherwise enter "zero".	20		00
21 If you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines 16 through 20, enter amount on line 15 here.....	21		00
22 Add lines 14 and 21.....	22		00

Continued on page 2 →

Your Name (as shown on page 1)	THOMAS D PARTYGUY	Your Social Security No.	400-00-7514
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Subtotal Itemized Deductions

23 Tentative Arizona itemized deduction: Add lines 1, 2, 3, 4, 9, and 22 and enter the total on line 23. Complete lines 24 through 28 below if your federal adjusted gross income is:

- more than \$300,000 (married taxpayers filing a joint return or surviving spouse), or
- \$275,000 (head of household), or
- \$250,000 (unmarried individual who is not a surviving spouse or head of household), or
- \$150,000 (married filing a separate return)

Otherwise, skip lines 24 through 28..... **23**

12,096	00
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24 Enter on line 24 the amount by which you have to reduce your federal itemized deductions because your federal adjusted gross income was over this threshold if your federal adjusted gross income is:

- more than \$300,000 (married taxpayers filing a joint return or surviving spouse), or
- \$275,000 (head of household), or
- \$250,000 (unmarried individual who is not a surviving spouse or head of household)
- \$150,000 (married filing a separate return)

24

	00
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25 Enter your total federal itemized deductions allowable on federal Form 1040, Schedule A, prior to the federal adjusted gross income limitation

25

	00
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26 Divide line 23 by line 25, and enter the percentage..... **26**

	%
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27 Multiply line 24 by the percentage on line 26, and enter the result..... **27**

	00
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28 Subtract line 27 from line 23. Enter the result here

28

12,096	00
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Part II: Portion of Itemized Deductions Allowable for the Part of the Year While a Nonresident

Adjustment to Medical and Dental Expenses

29 Medical and dental expenses

29

812	00
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30 Amount of distributions used to pay qualified medical expenses from your medical saving account (MSA) or your AZ long-term health care savings account (AZLTHSA) included on line 29

30

	00
--	----

31 Medical expenses allowed to be taken as a federal itemized deduction

31

	00
--	----

32 Add lines 30 and 31, and enter the total

32

	00
--	----

33 If line 29 is the same as or more than line 32, subtract line 32 from line 29. Otherwise, go to line 34

33

812	00
-----	----

34 If line 32 is more than line 29, subtract line 29 from line 32.....

34

	00
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Adjustment to Interest Deduction

35 If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), enter the amount of mortgage interest you paid for 2013 that is equal to the amount of your 2013 federal credit.....

35

	00
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Adjustment to Gambling Losses

36 Wagering losses allowed as a federal itemized deduction

36

	00
--	----

37 Total gambling winnings included in your federal adjusted gross income

37

	00
--	----

38 Arizona lottery subtraction from Form 140PY, page 2, line D32

38

	00
--	----

39 Maximum allowable gambling loss deduction: Subtract line 38 from line 37.....

39

	00
--	----

40 If line 39 is less than line 36, subtract line 39 from line 36; otherwise enter "zero"

40

	00
--	----

Adjustment to Charitable Contributions

41 Amount of charitable contributions for which you are taking a credit under Arizona law

41

	00
--	----

Adjusted Itemized Deductions

42 Add the amounts on lines 33 and 35

42

812	00
-----	----

43 Add lines 34, 40 and 41

43

	00
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44 Total itemized deductions allowed to be taken on federal return

44

12,500	00
--------	----

45 Enter the amount from line 42 above.....

45

812	00
-----	----

46 Add the amount on lines 44 and 45

46

13,312	00
--------	----

47 Enter the amount from line 43 above.....

47

	00
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48 Subtract line 47 from line 46

48

13,312	00
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49 If you skipped lines 24 through 28, enter the amount on line 23 here. If you completed lines 24 through 28, enter the amount from line 28 here.

49

12,096	00
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50 Subtract line 49 from line 48

50

1,216	00
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51 Arizona percentage from line 4 of the worksheet on page 3 of Schedule A(PYN) instructions ...

51

50.9	%
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52 Multiply the percentage on line 51 by the amount on line 50.....

52

619	00
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53 Add lines 49 and 52. Enter the total here and on Form 140PY, page 1, line 21

53

12,715	00
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22222		a Employee's social security number 400-00-7514		OMB No. 1545-0008		
b Employer identification number (EIN) 56-1241111				1 Wages, tips, other compensation 37,000.00		2 Federal income tax withheld 680.00
c Employer's name, address, and ZIP code WORKINGHARD INDUSTRIES 280 LABOR ST FAITH NC 28041-0281				3 Social security wages 37,000.00		4 Social security tax withheld 2,294.00
				5 Medicare wages and tips 37,000.00		6 Medicare tax withheld 537.00
				7 Social security tips		8 Allocated tips
d Control number				9		10 Dependent care benefits
e Employee's first name and initial Last name Suff. THOMAS D PARTYGUY 923 HOPE ST DOUGLAS AZ 85607				11 Nonqualified plans		12a C o o l l e
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b C o o l l e
				14 Other		12c C o o l l e
						12d C o o l l e
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
AZ	56-1241111	32,000.00	796.00			
NC	56221133	5,000.00	124.00			

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2013

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 400-00-7568		OMB No. 1545-0008		
b Employer identification number (EIN) 56-3046224			1 Wages, tips, other compensation 25,840.00		2 Federal income tax withheld 880.00	
c Employer's name, address, and ZIP code GOLD BLAZER REAL ESTATE 459 DWELLING AVE FAITH NC 28041			3 Social security wages 25,840.00		4 Social security tax withheld 1,602.00	
			5 Medicare wages and tips 25,840.00		6 Medicare tax withheld 375.00	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. MARY B PARTYGUY 923 HOPE ST DOUGLAS AZ 85607			11 Nonqualified plans		12a C o o l l e L 575.00	
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b C o o l l e	
			14 Other		12c C o o l l e	
					12d C o o l l e	
f Employee's address and ZIP code						
15 State NC	Employer's state ID number 56-3046224	16 State wages, tips, etc. 25,840.00	17 State income tax 275.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2013

Department of the Treasury—Internal Revenue Service